

103 KAR 17:041. Tax deferral for combat zone service.

RELATES TO: KRS 141.215, 141.990

STATUTORY AUTHORITY: KRS Chapter 13A

NECESSITY, FUNCTION, AND CONFORMITY: To interpret the individual income tax law as it applies to a special deferral of the tax return and tax payment due date for certain military and civilian employees of the United States government.

Section 1. General. A Kentucky resident on active service with the United States Army, Navy, Marines, Air Force, Coast Guard, or Public Health Service may defer filing an income tax return and the payment of the tax, which would otherwise become due, while serving in a combat zone designated by presidential proclamation and for twelve (12) months after such service. Military personnel, not serving in a combat zone, shall file returns by April 15 of the following year, or corresponding date for fiscal years, unless granted an extension of time to file as explained in administrative regulation 103 KAR 15:050.

Section 2. Interest and Penalties. Interest and penalties shall not accrue during the allowable period of deferment provided to qualifying service members pursuant to Section 1 of this administrative regulation. However, if a qualifying service member fails to make a file the required return or fails to pay the tax due within the twelve (12) month deferment period, interest and penalties provided by law shall accrue from the first day of the first month following the end of the deferment period. (17 Ky.R. 1250; eff. 11-21-90.)